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Attorneys for Debtors-in-Possession

U.S. BANKRUPTCY COURT FOR THE DISTRICT OF IDAHO

In Re:) Case No. 02-20218
FRANK L. CHAPIN and SYDNEY L. GUTIERREZ-CHAPIN) AMENDED STATEMENT OF FINANCIAL AFFAIRS
Debtors.) _)

COMES NOW the above named Debtors, Frank L. Chapin and Sydney Gutierrez-Chapin, through undersigned counsel, Bruce A. Anderson of Elsaesser Jarzabek Anderson Marks Elliott & McHugh, Chtd., and hereby amends the Statement of Financial Affairs, an Amended Statement of Financial Affairs is attached.

DATED this 2 day of June, 2003.

ELSAESSER JARZABEK ANDERSON MARKS ELLIOTT & MCHUGH, CHTD.

BRUCE A. ANDERSON, Attorneys for Debtors

UNITED STATES BANKRUPTCY COURT

District of Idaho

In re: Frank L. Chapin 518-44-6544 Sydney L. Gutierrez-Chapin 268-38-7542 Case No. 02-20218

Chapter

11

AMENDED - STATEMENT OF FINANCIAL AFFAIRS

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE	FISCAL YEAR PERIOD
12,000.00	Frank L. Chapin, P.A. For Frank L. Chain	2000
16,500.00	S and F, LLC for Sydney L. Gutierrez-ChapIn	2000
17,330.00	Hoodoo Mountain Ranchette Trust Life Interest for Frank L. Chapin	2000
12,000.00	Frank L. Chapin, P.A. Sydney L. Gutierrez-Chapin	2000
20,600.00	Independant Contractor for Frank L. Chapin	2000
16,500.00	S and F, LLC for Frank L. Chapin	2000
16,150.00	Independent Contractor for Sydney L. Gutlerrez-Chapin	2000
12,000.00	Frank Chapin, P.A. for Frank Chapin	2001
16,500.00	S and F, LLC for Frank L. Chapin	2001
25,583.00	Hoodoo Mountain Ranchette Trust-Life Interest for Frank L. Chapin	2001
20,600.00	Independent Contractor for Frank L. Chapin	2001
12,000.00	Frank L. Chapin, P.A. for Sydney L. Gutlerrez-Chapin	2001
16,500.00	S and F, LLC for Sydney L. Gutierrez-Chapin	2001
16,150.00	Independent Contractor for Sydney L. Gutlerrez-Chapin	2001

2. Income other than from employment or operation of business

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMQUNT

SOURCE

FISCAL YEAR PERIOD

3. Payments to creditors

None

a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than \$600 to any creditor, made within **90 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
Art Bistline, Esq. P.O. Box 1560 Coeur d'Alene, ID 83814	January 2, 2002	1,000.00	-O-
Blue Cross of Idaho Health Ins.	Monthly	1,163.10	
Discover Card P.O. Box 30395 Salt Lake City, UT 84130	Jan. 10, 2002 Feb. 10, 2002	600.00	3,884.89
Lewis Wilson Attorney At Law 1519 W. Broadway Spokane, WA 99201	January 01, 2002	10,000.00	-0-
Sears Roebuck P.O. Box 182149 Columbus, OH 43218	Jan. 10, 2002 Feb. 10, 2002	600.00	2,963.48

b. List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
Financial Management Svc., Inc. P.O. Box 781 Sandpoint, ID 83864 Interest in Corporation	May 24, 2001	18,000.00	
Frank L. Chapin, P.A. P.O. Box 781 Sandpoint, ID 83864 Interest in Corporation	01/03/02	1,600.00	
S and F, Inc. 2872 Hoodoo Mountian Rd Priest River, ID 83856 Interest in Corporation	Feb. 13, 2002	1,750.00	

4. Suits and administrative proceedings, executions, garnishments and attachments

a. List all sults and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

filed, unless the spouses are separa	ited and a joint petition is not	i mod.;	
CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Internal Revenue Commission v. Financial Management Services,	Employment Taxes	United States Tax Court Washington, D.C.	Pending
inc. 13682-98 Employment			
Frank L. Chapin, P.A. vs. Commissioner Internal Revenue 17598-99, 5419-01	Тах Арреаі	United States Tax Court Washington, D.C.	Pending
Estate of Christina Leaf 96-4-00617-5	Probate	Superior Court State of Washington County of Spokane	Pending
American Lutheran Church, et al vs. Frank Chapin and Frederick A. Leaf personally and as co-personal representatives in the Estate of Christina Leaf 01-2-06413-9	Civil Litigation	Superior Court State of WashIngton County of Spokane	Pending
Hoodoo Mountain Ranchette vs. Commissioner Internal Revenue 2036-99	Tax Appeal	United States Tax Court Washington D.C.	Pending
Sydney L. Gutierrez vs. Commissioner Internal Revenue 17596-99, 5417-01	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Frank L. Chapin vs. Commissioner Internal Revenue 17597-99, 5418-01	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Frank L. Chapin & Sydney L., vs. Commissioner Internal Revenue 17599-99	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Financial Management Services, inc. vs. Commissioner Internal Revenue 17600-99	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Financial Management Services, Inc. vs. Commissioner Internal Revenue 5416-01	, Tax Appeal	United States Tax Court Washington, D.C.	Pending
Internal Revenue Commission v Frank L. Chapin, P.A. 13803-98 Employment	. Employment Taxes	United States Tax Court Washington, D.C.	Pending

b. Describe all property that has been attached, gamished or seized under any legal or equitable process within one year immediately preceding the commencement of this case. (Married debtors filling under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None ⊽

> NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED

DATE OF SEIZURE DESCRIPTION AND VALUE OF PROPERTY

5. Repossessions, foreclosures and returns

None

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER DATE OF REPOSSESSION. FORECLOSURE SALE TRANSFER OR RETURN DESCRIPTION AND VALUE OF PROPERTY

Ford Motor Credit P.O. Box 543099 Omaha, NE 68154 08/30/2002

2000 Ford Excursion

6. Assignments and receiverships

None ⊮ĭ

a. Describe any assignment of property for the benefit of creditors made within **120 days** Immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE DATE OF ASSIGNMENT TERMS OF ASSIGNMENT OR SETTLEMENT

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None

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NAME AND ADDRESS
OF COURT

CASE TITLE & NUMBER

DATE OF ORDER DESCRIPTION AND VALUE OF PROPERTY

7. Gifts

NAME AND ADDRESS

OF CUSTODIAN

None ⊮ī

List all gifts or charitable contributions made within **one** year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION

RELATIONSHIP TO DEBTOR. IF ANY

DATE OF GIFT DESCRIPTION AND VALUE OF **GIFT**

8. Losses

None \mathbf{A}

> List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filling under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY

DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS

DATE OF LOSS

Payments related to debt counseling or bankruptcy

None

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS

OF PAYEE

DATE OF PAYMENT. NAME OF PAYOR IF OTHER THAN DEBTOR AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

Bruce A. Anderson P.O. Box 1049 Sandpoint, ID 83864 February 22, 2002

\$24,988.00

10. Other transfers

None

 a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR

DATE

DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED

S and F, LLC 2872 Hoodoo Mountain Rd Priest River, ID 83856 Interest in Corporation

April 20, 2001

2001 Chysler PT Cruiser

\$21,725,00

11. Closed financial accounts

None

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION

TYPE AND NUMBER OF ACCOUNT AND AMOUNT OF FINAL BALANCE

AMOUNT AND DATE OF SALE OR CLOSING

NAME AND ADDRESS OF INSTITUTION Idaho Indpendent Bank Havden, ID 83835

TYPE AND NUMBER OF ACCOUNT AND AMOUNT OF FINAL BALANCE Checking Account 200015345

AMOUNT AND DATE OF SALE OR CLOSING July 19, 2002 \$7.04

\$7.04

New York Life P.O. Box 5085 San Ramone, CA 94583-0850 IRA-Annuity \$689.06

01/12/02 \$689.06

New York Life Insurance

P.O. Box 5085

San Ramone, CA 94583-0850

IRA-Annuity \$14,564.26

10/25/2001 \$14564.26

Pend Oreille Bank Sandpoint, Idaho

Checking Account DDA2861014872 \$58.20

June 16, 2002

\$58.20

12. Safe deposit boxes

None П

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR

NAMES AND ADDRESSES

DESCRIPTION

DATE OF TRANSFER OR SURRENDER,

OTHER DEPOSITORY

OF THOSE WITH ACCESS TO BOX OR DEPOSITORY

CONTENTS

IF ANY

Horizon Credit Union Sandpoint, ID 83864

Sydney L. Gutierrez

Personal papers

13. Setoffs

None

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List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATE OF SETOFF

AMOUNT OF SETOFF

14. Property held for another person

None

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER

DESCRIPTION AND VALUE OF PROPERTY

LOCATION OF PROPERTY

Estate of Paul Van Schravendyk P.O. Box 781 Sandpoint, Idaho 83864 ALSO c/o Dennis Davis 508 NW Bivd., Coeur d'Alene

Assets Unknown Value **Debtor's Possession**

Financial Management Service, Inc.

P.O. Box 1997 Sandpoint, ID 83864 See attached description of assets and liabilities

Debtor's Possession

See attached description of assets and liabilities

Debtor's Possession

Frank L. Chapin, P.A. P.O. Box 781 Sandpoint, ID 83864

NAME AND ADDRESS OF OWNER DESCRIPTION AND VALUE OF PROPERTY

LOCATION OF PROPERTY

Gladys I. Harry Estate 624 S. Division Sandpoint, Idaho

Assets \$161,990.20 **Debtor's Possession**

Hoodoo Mtn. Rnch Trust P.O. Box 781 Sandpoint, ID 83864 (Co-Trustee) See attached description of assets and liabilities

Debtor's Possession

S and F, LLC 2872 Hoodoo Mountain Rd. Priest River, ID 83856 See attached description of assets and liabilities

Debtor's Possession

15. Prior address of debtor

None

If the debtor has moved within the **two years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS

NAME USED

DATES OF OCCUPANCY

16. Spouses and Former Spouses

None ⊮ï

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the six-year period immediately preceding the commencement of the case, identify the name of the debtor 's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soll, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

None ☑

ŞITE NAME AND

NAME AND ADDRESS

DATE OF

ENVIRONMENTAL

LAW

ADDRESS OF GOVERNMENTAL UNIT

NOTICE

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS

NAME AND ADDRESS
OF GOVERNMENTAL UNIT

DATE OF NOTICE **ENVIRONMENTAL**

LAW

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

None ⊠

NAM

NAME AND ADDRESS
OF GOVERNMENTAL UNIT

DOCKET NUMBER

STATUS OR

18. Nature, location and name of business

None

a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within the six years immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the business, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the business, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

	TAXPAYER			BEGINNING AND ENDING
NAME	I.D. NUMBER	ADDRESS	NATURE OF BUSINESS	DATES
Financial Mngmt Svc.,	82-0452939		Personal Service	June 24, 1992
		P.O. Box 1997	Corporation	
		Sandpoint, ID 83864	-	to Present
Frank L. Chapin, P.A.	82-0336462		Professional Service	November 2, 1977
		P.O. Box 781	Corporation	
		Sandpoint, ld 83864	•	to Present
Hoodoo Mountain Ra	82-6071419		Trust	April 16, 1991
		P.O. Box 781		_
		Sandpoint, ID 83864		to Present
Moments, LLC	82-0535075	•	Real Estate	July 25, 2001
		P.O. Box 2028	Managenemt	_
		Sandpoint, ID 83864	_	to Present
S and F, LLC	82-0508115	·	Real Estate Investment	November 20, 19
		2872 Hoodoo Mountain Rd.		•
		Priest River, ID 83856		to Present

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

None ☑

NAME

ADDRESS

19. Books, records and financial statements

NIABAT AND ADDDEGO		
NAME AND ADDRESS		DATES SERVICES RENDERED
	duals who within the two years immediated the books of account and records,	
NAME AND ADDRESS		DATES SERVICES RENDERED
	duals who at the time of the commencem of account and records of the debtor. If o, explain.	
NAME	AC	DORESS
	utions, creditors and other parties, includencial statement was issued within the twase by the debtor.	
NAME AND ADDRESS	DA	TE ISSUED
	last two inventories taken of your property each inventory, and the dollar amount an INVENTORY SUPERVISOR	
	dress of the person having possession of	
b. List the name and ac inventories reported in a. DATE OF INVENTORY	., above. NA	ME AND ADDRESSES OF CUSTODIAN INVENTORY RECORDS
inventories reported in a	., above. NA	INVENTORY RECORDS
DATE OF INVENTORY 21. Current Partne	nabove. NA OF rs, Officers, Directors and Shar nership, list the nature and percentage o	eholders
DATE OF INVENTORY 21. Current Partne a. If the debtor is a part	nabove. NA OF rs, Officers, Directors and Shar nership, list the nature and percentage o	reholders f partnership interest of each
DATE OF INVENTORY 21. Current Partne a. If the debtor is a part member of the partnersh NAME AND ADDRESS b. If the debtor is a corp	nership, list the nature and percentage of the poration, list all officers and directors of the or indirectly owns, controls, or holds 5 per	reholders f partnership interest of each INTEREST PERCENTAGE OF INTERES the corporation, and each

None ☑

None ☑

None \checkmark

None ✓

None ☑

None ☑

None ⊻

22. Former partners, officers, directors and shareholders

None ⊠

a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case.

NAME

ADDRESS

DATE OF WITHDRAWAL

 If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

None ☑

NAME AND ADDRESS

TITLE

DATE OF TERMINATION

23. Withdrawals from a partnership or distributions by a corporation

None

Ø

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR

DATE AND PURPOSE OF WITHDRAWAL

AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

24. Tax Consolidation Group.

None

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If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the six -year period immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

TAXPAYER IDENTIFICATION NUMBER

25. Pension Funds.

None

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If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within the **six-year period** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER

.

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.			
Date	Signature of Debtor	Frank L. Chapin	
Date	Signature of Joint Debtor	Sydney L. Gutlerrez-Chapin	

[if completed by an individual or individual and spouse]

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this And day of June, 2003, I caused to be served a true and correct copy of the foregoing AMENDED STATEMENT OF FINANCIAL AFFAIRS, with attachments, by the method indicated below, and addressed to the following:

U.S. Trustee 304 N. 8th Street, RM 347 Boise, Idaho 83702	X U.S. MAIL HAND DELIVERED OVERNIGHT MAIL FACSIMILE
Dennis Davis Witherspoon Kelly Davenport & Toole 608 Northwest Blvd., Suite 401 Coeur d'Alene, Idaho 83814	X U.S. MAIL HAND DELIVERED OVERNIGHT MAIL FACSIMILE
Gladys Harry 624 S. Division Sandpoint, Idaho 83864	X U.S. MAIL HAND DELIVERED OVERNIGHT MAIL FACSIMILE
Estate of Paul Van Schravendyk P.O. Box 781 Sandpoint, Idaho 83814	X U.S. MAIL HAND DELIVERED OVERNIGHT MAIL FACSIMILE

Bruce A. Anderson